

SENATE....No. 197.

[EXTRA SESSION.]

Commonwealth of Massachusetts.

To the Honorable the Senate of the Commonwealth of Massachusetts:—

By a vote of the Senate on the third day of November instant, chapter 12 of the Commissioners' Report, with an amendment proposed by Mr. Parker, of Worcester, was referred to the undersigned without instructions.

We are informed by the mover of the reference and amendment that the object desired to be accomplished is to allow collectors in selling real estate for payment of taxes, to sell the whole or any part of the land without finding specifically that in his opinion "a parcel of real estate cannot be conveniently divided, and part thereof set off without injury to the residue." For that purpose the accompanying amendment is suggested as a substitute.

JOEL PARKER.

WILLIAM A. RICHARDSON.

November 11, 1859.

CHAPTER 12.

Sections 32, 33. *Strike out the sections. Insert—*

SECT. 32. If the taxes are not paid, the collector at the time and place appointed for the sale, shall sell by public auction so much of the real estate, or the rents and profits of the whole estate for such term of time, as shall be sufficient to discharge the taxes and necessary intervening charges; or he may at his option sell the whole or any part of the land; and after satisfying the taxes and charges, he shall upon demand pay the residue of the proceeds of the sale, if any, to the owner of the estate.